

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

R865-9I-17 Time for Filing Withholding Tax Returns and Payment of Withholding Taxes Pursuant to Utah Code Ann. Sections 59-10-406 and 59-10-407.

~~[A.](1)~~ This rule provides exceptions to the statutory requirement that an employer shall file withholding tax returns and pay withholding taxes quarterly.

~~[B.](2)~~ An employer may ~~[elect to]~~ file withholding tax returns and pay withholding taxes on an annual basis for a calendar year in which the employer files:

~~[1.](a)~~ ~~[files]~~ a federal Schedule H; or

~~[2. withholds less than \$1,000]~~

~~(b)~~ a Form 944, Employer's ANNUAL Federal Tax Return, with the Internal Revenue Service.

~~[C.](3)~~ The annual withholding return and payment under ~~[B.] Subsection (2)~~ are due by January 31 of the year succeeding the year for which the payment and return apply.

~~[D.](4)~~ An employer withholding an average of \$1,000 or more per month shall ~~[file withholding tax returns and pay]~~ prepay withholding taxes on a monthly basis[:

~~E. The monthly withholding return and payment under D. are due as]~~ in the manner prescribed in Section 59-10-407.

KEY: historic preservation, income tax, tax returns, enterprise zones